

EXHIBIT 12

County of Elk**COMMISSIONERS**

June H. Sorg
Joseph E. Koch
Christine Gavazzi



Peggy Aharrah, *Chief Clerk*
Thomas G. Wagner, *Solicitor*

September 18, 2003

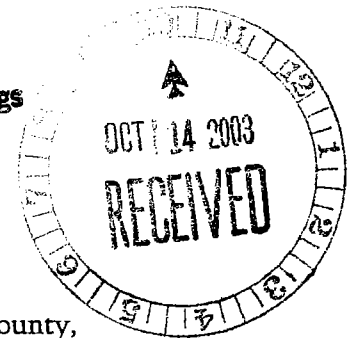
Mr. Vernon A. Williams, Secretary, P.O. Box 448 • Ridgway, PA 15853-0448
Surface Transportation Board
1925 K. Street, NW
Mercury Building #711
Washington, DC 20423-0001

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Office of Proceedings

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IN RE: Allegheny & Eastern Railroad, Inc. Rail Abandonment, Cameron County,
Pennsylvania; STB Docket No. AB-854 (X)

Dear Mr. Williams:

This comment should be treated as a protest or a petition for reconsideration in the above-captioned proceeding. This comment is filed on behalf of the County of Elk which is a unit of local government interested and is hereafter referred to as "Commenter" and is being filed in cooperation with the County of Cameron.

While not taking a position on the merits of this abandonment, Commenter requests issuance of a Public Use Condition as well as a Certificate or Notice of Interim Trail Use rather than an outright abandonment authorization between Milepost 131 near St. Marys, Elk County, Pa., and Milepost 149.9 near Emporium, Cameron County, Pa.

A. Public Use Condition

Commenter requests the STB to find this property is suitable for other public use, specifically trail use, and to place the following conditions on the abandonment:

1. An order prohibiting the carrier from disposing of the corridor, other than the tracks, ties and signal equipment, except of public use on reasonable terms. The justification for this condition is that the corridor would make an excellent recreational trail and conversion of the property to trail use is in accordance with local plans. Additionally, the trail would connect the communities of Emporium and St. Marys, Pa. The time period sought is 180 days from the effective date of the abandonment authorization. Commenter needs this much time because we have not had an opportunity to assemble or to review title information, complete a trail plan or commence negotiations with the carrier.

STB0164

2. An order barring removal or destruction of potential trail related structures such as bridges, trestles, culverts and tunnels. The justification for this condition is that these structures have considerable value for recreational trail purposes. The time period requested is 180 days from the effective date of the abandonment authorization for the same reason as indicated above.

B. Interim Trail Use.

The railroad right of way in this proceeding is suitable for railbanking. In addition to the public use conditions sought above, Commentor also makes the request that the County of Cameron be permitted interim trail use in accordance with its STATEMENT OF WILLINGNESS TO ASSUME FINANCIAL RESPONSIBILITY, as described its letter dated September 15, 2003.

The property extends from milepost 131 near St. Marys, Elk County, Pa., and milepost 149.9 near Emporium, Cameron County, Pa., a distance of 18.9 miles in Elk and Cameron Counties. The right of way is part of a line of railroad proposed for abandonment in STB Docket No. AB-854(X).

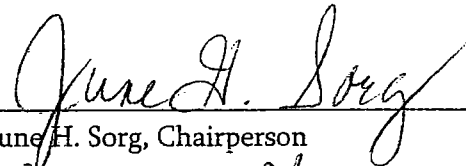
A map depicting the right of way is attached.

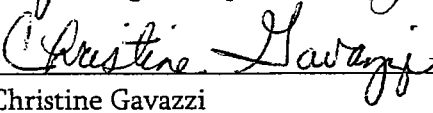
The County of Elk acknowledges that use of the right of way is subject to the user's continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right of way for rail service.


By our signatures below, we certify service upon Allegheny and Eastern Railroad, Inc., 316 Pine Street, Warrant, Pa., by US mail, postage prepaid, this 16th day of September, 2003.

RESPECTFULLY SUBMITTED,

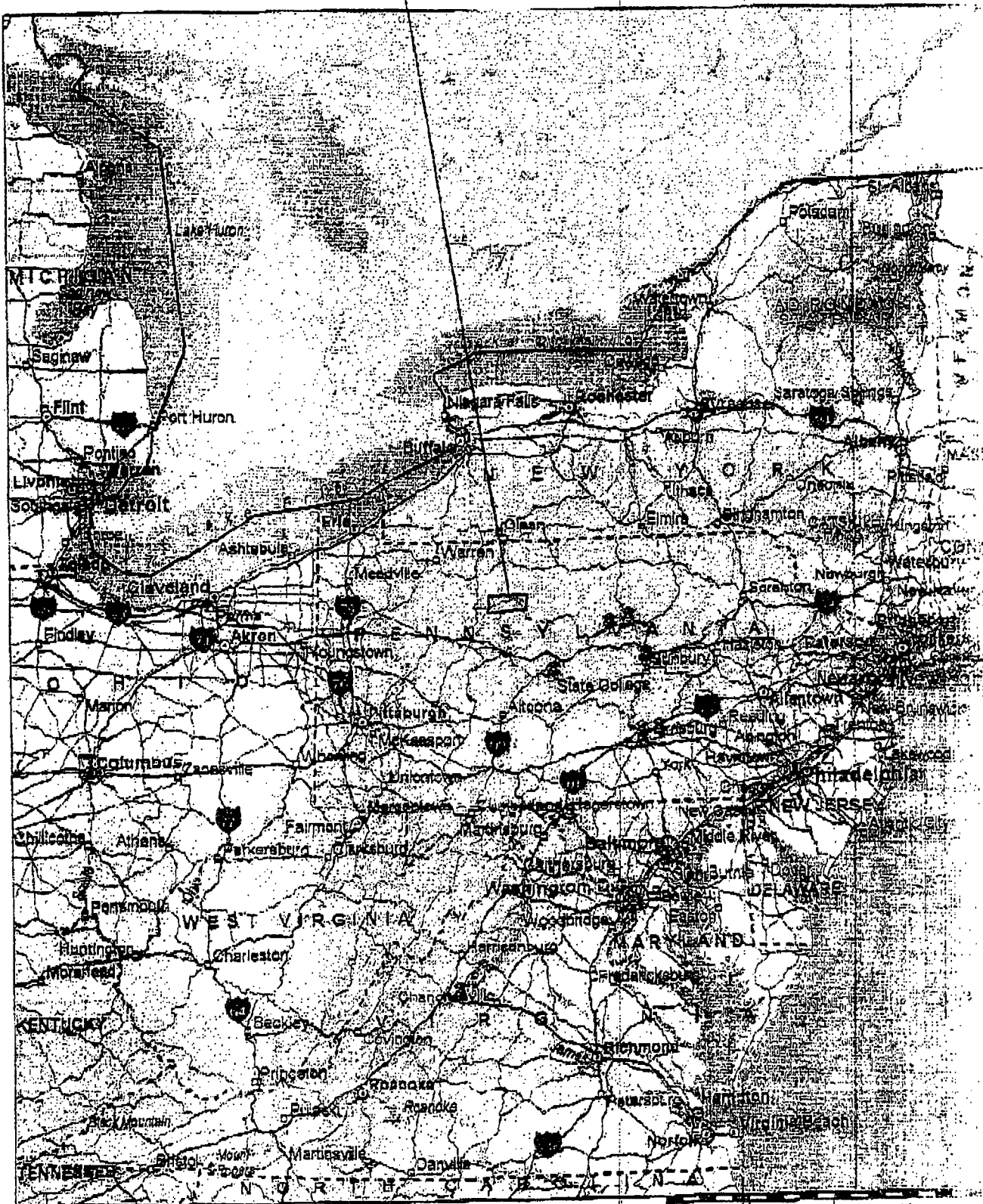
COUNTY OF ELK, BOARD OF COUNTY COMMISSIONERS


June H. Sorg, Chairperson


Christine Gavazzi


Joseph E. Koch

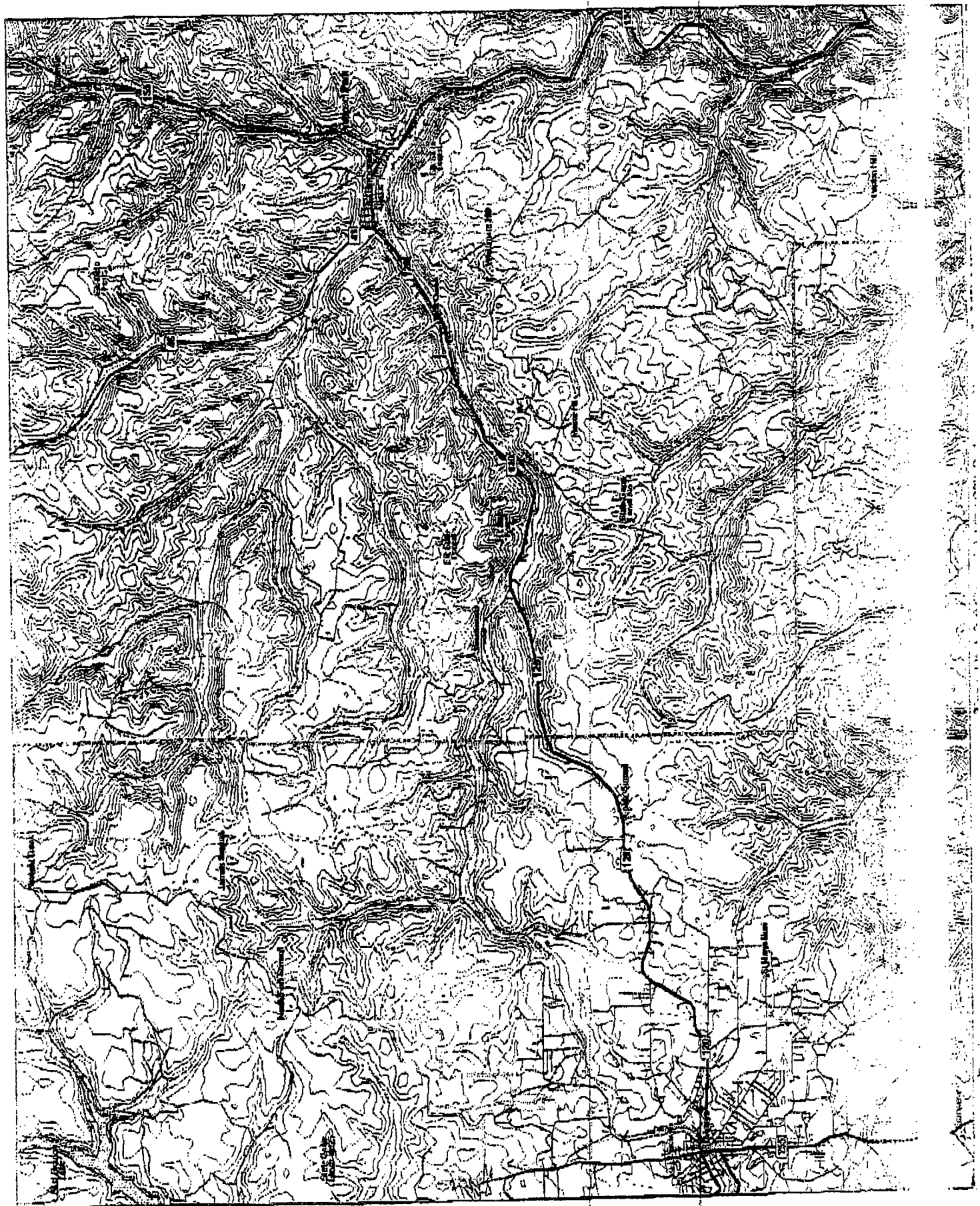
Allegheny and Eastern, Inc. Rail Line (Mile Post 131-149.9)



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